

TITLE 30 DEPARTMENT OF AGRICULTURE, DIVISION OF POTATO DEVELOPMENT

Chapter 1 - POTATO DEVELOPMENT REGULATIONS

001 Excise Tax. Pursuant to the provisions of section 2-1807 of the Nebraska Potato Development Act, the excise tax on potatoes grown in Nebraska shall be one and one-half cents (1 1/2¢) per one hundred pounds (100 lbs.) sold or shipped during the applicable reporting period.

002 Annual Statements.

002.01. Commencing in January of 1981, any potato shipper who sold or shipped one million eight hundred thousand pounds (1,800,000 lbs.) or less of potatoes during the immediately preceding calendar year may make application to the Department of Agriculture to file an annual statement of potatoes sold or shipped during the upcoming calendar year in lieu of quarterly statements throughout the year.

002.02. For example, a potato shipper may total the pounds of potatoes he or she reported in April 1980, July 1980, October 1980, and January 1981. If the total reported (this would be the total for calendar year 1980) is less than or equal to 1,800,000 lbs., the shipper may apply to the Department of Agriculture to file an annual statement in January of 1982 rather than quarterly statements throughout 1981. This same procedure may be used in all subsequent years also.

002.03. To make application to file an annual statement of potatoes sold or shipped, a shipper must submit a written request to the Department of Agriculture at the time of filing his or her January report, on or before the last day of January. Request forms shall be supplied by the Department of Agriculture.

003 Recordkeeping. Pursuant to the provisions of sections 2-1806 of the Nebraska Potato Development Act, licensed potato shippers shall keep records of the following description with respect to all shipments of potatoes by them.

003.01. Name and address of the grower and the seller or shipper;

003.02. Date of the sale or shipment;

003.03. The number of pounds of potatoes sold or shipped; and

003.04. The amount of excise tax paid by the potato shipper.

004 Annotation. Neb. Rev. Stat. §§2-1801 to 2-1811.